SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO.22 OF 1998

Commissioner of Income Tax ..Applicant.

V/s.

M/s.I.V.P. Ltd. ..Respondent.

Mr.P.S.Sahadevan for applicant.

Mr.B.V.Jhaveri for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 26TH SEPTEMBER, 2007.

P.C. :-

As the tax effect is less than Rs.4 lakhs learned counsel for the appellant does not press the reference.

2. In that light of that reference is returned as unanswered. The question of law, if any, is left open for consideration in an appropriate case.

3. Reference disposed of accordingly.

(F.I.REBELL0, J.)

(J.P.DEVADHAR, J.)